



October 11, 2019

To whom it may concern,

I was the Certified Public Accountant for BusinessIQ

A federal and state tax lien in addition to a contractor dispute with BusinessIQ all occurred prior to Phil Tavel's involvement with this business. He learned of these items subsequent to his involvement and subsequently terminated his interest in this company. Mr. Tavel was never assigned personal liability for any of these debts as he was deemed to not be knowing or responsible for them.

Additionally, I reviewed all 12 entities that were referenced as being dissolved for non-compliance with the state of Washington and found them to have been "Administratively Dissolved" which is an appropriate process for shutting down a business in the state of Washington.

Sincerely,

Rick Rutherford CPA, MS, MBA
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